

Exhibit A

Proposed Order

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et*
al.,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**This filing relates to the
Commonwealth.**

ORDER GRANTING TWO HUNDRED SEVENTY-FOURTH OMNIBUS OBJECTION
(SUBSTANTIVE) OF THE COMMONWEALTH OF PUERTO RICO TO CLAIMS FOR
WHICH THE COMMONWEALTH IS NOT LIABLE

Upon the *Two Hundred Seventy-Fourth Omnibus Objection (Substantive) of the Commonwealth of Puerto Rico to Claims for Which the Commonwealth is Not Liable* [ECF No. 15417] (the “Two Hundred Seventy-Fourth Omnibus Objection”),² filed by the Commonwealth of Puerto Rico (“Commonwealth”), dated December 11, 2020, for entry of an order disallowing in

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”, and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Debtors”) (Bankruptcy Case No. 19-BK-5532-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Two Hundred Seventy-Fourth Omnibus Objection.

their entirety certain claims filed against the Commonwealth, as more fully set forth in the Two Hundred Seventy-Fourth Omnibus Objection and supporting exhibits thereto; and the Court having jurisdiction to consider the Two Hundred Seventy-Fourth Omnibus Objection and to grant the relief requested therein pursuant to PROMESA section 306(a); and venue being proper pursuant to PROMESA section 307(a); and due and proper notice of the Two Hundred Seventy-Fourth Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and each of the claims identified in Exhibit A to the Two Hundred Seventy-Fourth Omnibus Objection (collectively, the “Claims to be Disallowed”) having been found to be claims for which the Commonwealth is not liable; and the Court having determined that the relief sought in the Two Hundred Seventy-Fourth Omnibus Objection is in the best interests of the Commonwealth, its creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Two Hundred Seventy-Fourth Omnibus Objection establish just cause for the relief granted herein; and the Court having deemed a hearing is not necessary as no objection, responsive pleading, or request for a hearing with respect to the Two Hundred Seventy-Fourth Omnibus Objection has been submitted, and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Two Hundred Seventy-Fourth Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that the Claims to Be Disallowed are hereby disallowed in their entirety; and it is further

ORDERED that Prime Clerk, LLC, is authorized and directed to designate the Claims to Be Disallowed as expunged in the official claims registry in the Title III Cases; and it is further

ORDERED that this Order resolves Docket Entry No. 15417 in Case No. 17-3283;
and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters
arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

Dated: _____

Honorable Judge Laura Taylor Swain
United States District Judge

EXHIBIT A

Schedule of Claims Subject to the Two Hundred Seventy-Fourth Omnibus Objection

Two Hundred and Seventy-Fourth Omnibus Objection
Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	ACOSTA HERNANDEZ, GERALDO PO BOX 1749 SAN GERMAN, PR 00683	4/4/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	4418	\$ 683.00
	Reason: Proof of Claim asserts liability on the basis of a 2017 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
2	ALVARADO ORTIZ, CARLOS URB VERDE SUR A-5 CALLE D CAGUAS, PR 00725	4/12/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	6826	\$ 1,102.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
3	APONTE ESTRADA, VICTOR URB MANSIONES DE SIERRA TAINA 9 CALLE 4 BAYAMON, PR 00956	4/10/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	6337	\$ 946.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2015.					
4	AVA ENVIRONMENTAL CONSULTANTS C/O ANNETTE FERNANDEZ PO BOX 361300 SAN JUAN, PR 00936	3/11/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	1896	\$ 3,213.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to estimated tax for the year of 2017.					
5	BLANCO, TERESA J COND PLAZA ESMERALDA APT 116 469 AVE ESMERALDA GUAYNABO, PR 00969-4281	4/16/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	5442	\$ 1,981.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 and 2017 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to estimated tax for the years of 2017 and 2018.					
6	CENTRO QUIROPRACTICO DR JUAN M LOPEZ DC-PSC PO BOX 366602 SAN JUAN, PR 00936-6602	3/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	5122	\$ 19,052.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to estimated tax for the year of 2017.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
7	FONSECA VAZQUEZ, JOSE M PO BOX 6421 CAGUAS, PR 00726	3/8/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	1466	\$ 2,425.00
	Reason: Proof of Claim asserts liability on the basis of a 2015 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the years of 2008 and 2009.					
8	FONTANEZ PADILLA, PEDRO URB LAS FLORES G-8 CALLE 2 JUANA DIAZ, PR 00795	5/14/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	11883	\$ 1,710.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
9	HAWAYEK COLON, MANUEL 1259 PONCE DE LEON OFICINA 2-5 SAN JUAN, PR 00907	3/19/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	2385	\$ 5,213.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2013.					
10	LCDO. RENE ARRILLAGA ARMENDARIZ AVE. HOSTOS #430-ALTOS SAN JUAN, PR 00918-3016	3/8/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	1503	\$ 7,611.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2017.					
11	MARIN ROSARIO, BENITO VISTAS DE LUQUILLO II 506 CALLE ESMERALDA LUQUILLO, PR 00773	3/14/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	2487	\$ 710.00*
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
12	MELENDEZ AYBAR, HECTOR BDA SANDIN 68 CALLE PLUTON VEGA BAJA, PR 00693	4/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	6783	\$ 768.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
13	MORALES ALVARADO, NELSON PO BOX 52246 TOA BAJA, PR 00950	3/19/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3316	\$ 2,748.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2012.					
14	NIEVES MALDONADO, ALFREDO CALLE ALMENDRA 35 PRC. MARQUEZ MANATI, PR 00674	5/4/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	10094	\$ 801.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
15	ORRIOLA PEREZ, MANUEL PO BOX 141329 ARECIBO, PR 00614-1329	3/14/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	2689	\$ 634.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the years of 2014 and 2015.					
16	RIOS RIVERA, FERNANDO URB GRAN VISTA 2 CAMINO DEL PLATA TOA ALTA, PR 00953	3/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3502	\$ 1,153.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2013.					
17	RUIZ RIVERA, EDGARDO PO BOX 1335 MOCA, PR 00676	3/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3229	\$ 720.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
18	RULLAN ORRIOLS, ORLANDO URB DOS PINOS 786 POLARIS ST. SAN JUAN, PR 00923	3/26/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	4104	\$ 1,536.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2015.					
19	SALVADOR ROVIRA RODRIGUEZ AND MINERVA LUNA DIOU PO BOX 7462 PONCE, PR 00732	12/6/2017	17 BK 03283-LTS	Commonwealth of Puerto Rico	360	\$ 26,312.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2012.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
20	SANCHEZ CALDERO, DAVID GOLD VILLA APT. 3202 VEGA ALTA, PR 00692	4/17/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	5424	\$ 1,310.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Department of Treasury payments.					
21	SANTIAGO VELEZ, MANUEL METRO PLAZA 303 CALLE VILLAMIL APT 1504 SAN JUAN, PR 00907	3/8/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	1481	\$ 770.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2009.					
22	VEGA SALVA, JULIO URB LOS ROBLES CALLE 3 G 1 GURABO, PR 00778	4/4/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	4419	\$ 1,728.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
					TOTAL	\$ 83,126.00*